

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	SEE BELOW	0	0	0	SEE BELOW
FY2027-2028	SEE BELOW	0	0	0	SEE BELOW
FY2028-2029	SEE BELOW	0	0	0	SEE BELOW
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 752 states legislative intent for FY 2026-27 funding within the Nebraska Department of Correctional Services (NDCS). This bill expresses the intent to reduce General Funds by \$5.2 million in NDCS Program 200 (Operations) tied to the McCook Detention Facility and to use \$5.0 million General Funds for tuition, fees, and other direct costs for reentry and reintegration programming for committed offenders. The bill does not amend or repeal any statutes.

It is important to note that NDCS requested a \$10.2 million reduction in its FY2026-27 General Fund appropriation in its midbiennium budget request related to the McCook Detention Facility. LB 752 states legislative intent to use \$5.0 million of this funding for tuition, fees, and other direct costs for reentry and reintegration programming.

Please complete ALL (5) blanks in the first three lines.

**2026**

**LB<sup>(1)</sup> 752**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

Nebraska Department of Correctional Services

Prepared by: <sup>(3)</sup> Lisa Stanton

Date Prepared: 01/21/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> (402)479-5702

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	(\$5,200,000)		(\$5,200,000)	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>(\$5,200,000)</b>		<b>(\$5,200,000)</b>	

**Explanation of Estimate:**

Under LB752, the Department of Correctional Services would retain \$5,000,000 for fiscal year 2026-27 to be used for reentry and reintegration programming for committed offenders as calculated below:

\$10,200,000 McCook facility FY2026 budget  
\$ (5,200,000) Net reduction  
 \$ 5,000,000 Reentry & Reintegration programming

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
Benefits.....				
...				
Operating.....			(\$5,200,000)	(\$5,200,000)
....				
Travel.....				
.				
Capital				
outlay.....				
Aid.....				
.				
Capital				

improvements.....  
TOTAL.....

\_\_\_\_\_  
\_\_\_\_\_  
(\$5,200,000)

\_\_\_\_\_  
\_\_\_\_\_  
(\$5,200,000)

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 752                      AM:                      AGENCY/POLT. SUB: Nebraska Department of Correctional Services

REVIEWED BY:    Jennifer Alcazar                      DATE: 1/22/2026                      PHONE: (402) 471-4169

COMMENTS: Concur with the Nebraska Department of Correctional Services' estimate fiscal impact as a result of LB 752. The agency would incur a net reduction.

Technical Note: The current appropriation language is not sufficient to create an appropriation. The fiscal impact assessment assumes an accompanying A-bill articulating appropriation in accordance with §49-804.